

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI**

**IN RE: JA-CO FOODS, INC.
Debtor**

**CHAPTER 11
CASE NO. 09-16017-DWH**

**APPLICATION OF DEBTOR TO EMPLOY
ACCOUNTANT AND DISCLOSURE OF COMPENSATION**

COMES NOW Ja-Co Foods, Inc. (the "Debtor" or "Debtor-in-Possession"), and files this its Application of Debtor to Employ Accountant and Disclosure of Compensation, and in support thereof, would show unto the Court the following, to-wit:

1. On November 16, 2009, the Debtor herein filed with this Court its original petition for reorganization under Chapter 11 of the Bankruptcy Code.
2. This Honorable Court has jurisdiction of the subject matter herein and the parties hereto pursuant to 28 U.S.C. §§ 157 and 1334; 11 U.S.C. §§ 105, 364, 541, 1107 and related statutes, rules and various orders of reference. This is a core proceeding.
3. It is necessary for the Debtor-in-Possession to employ an accountant to assist it in connection with accounting requirements and needs, to include preparation of all necessary reports and annual tax returns. In that regard, the Debtor has employed Dennis G. Cooper ("Cooper") of Frazer Frost, LLP ("Frazer Frost"), to assist it in connection with these specific duties, its general accounting needs and related matters.
4. The Debtor has discussed with Cooper and Frazer Frost their availability to be employed in this capacity and to perform the services required by this estate.
5. For the foregoing and all other necessary and proper purposes, the Debtor desires to retain Cooper and Frazer Frost as its accountants in the capacity outlined above.

6. The Debtor is informed and believes that Cooper and Frazer Frost have the appropriate skills and expertise needed to perform the above service. Cooper and Frazer Frost have agreed to perform these specific services that shall be billed at the hourly rate of the person performing the service. The hourly rates charged for these other services range from \$50.00 per hour to \$300.00 per hour. Cooper and Frazer Frost have agreed to make application to this Court for compensation and to accept as its fees such amount as determined by the Court. The Debtor has agreed to provide Cooper with a post-petition \$10,000.00 retainer.

7. The Debtor has determined that Cooper and Frazer Frost are disinterested persons in the meaning of 11 U.S.C. §101 (13), except that Cooper and Frazer Frost have provided services to Van Eberhard, a creditor in this bankruptcy case. (See Affidavit of Dennis G. Cooper, attached hereto as Exhibit "A" and incorporated herein by reference.) Cooper and Frazer Frost have agreed to subordinate their pre-petition claim.

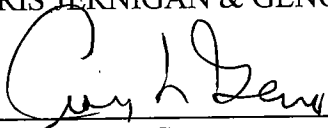
WHEREFORE, the Debtor requests that it be authorized to employ Cooper and Frazer Frost as its accountants to render the services described in the foregoing Application. Debtor prays for such other and more general relief as the Court may deem just.

This, the 26th day of February, 2010.

Respectfully submitted,

JA-CO FOODS, INC.

By Its Attorneys,
HARRIS IERNIGAN & GENO, PLLC

By 
Craig M. Geno

OF COUNSEL:

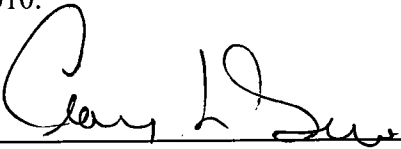
Craig M. Geno; MSB No. 4793
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CERTIFICATE OF SERVICE

I, Craig M. Geno, do hereby certify that I have caused to be served this date, via Notice of Electronic Filing, a true and correct copy of the above and foregoing instrument to:

Sammye S. Tharp, Esq.
Office of the United States Trustee
Sammye.S.Tharp@usdoj.gov

This, the 26th day of February, 2010.



Craig M. Geno

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI**

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EXHIBIT "A"

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI**

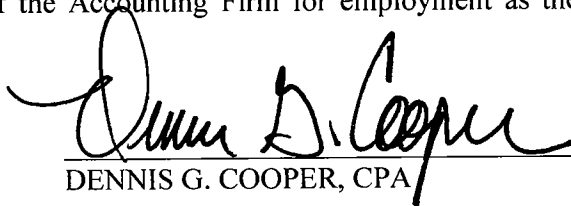
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AFFIDAVIT

PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for the jurisdiction referenced herein, Dennis G. Cooper, CPA ("Affiant") of Frazer Frost, LLP (the "Accounting Firm"), who after having been duly sworn, stated on oath that this Affidavit is submitted in support of the Debtor's Application to Employ Accountant ("the Application"), that the Accounting Firm does not represent interests adverse to the Debtor or the estate and matters upon which the Accounting Firm is to be engaged, except that the Accounting Firm has provided services to Van Eberhard, a creditor in this bankruptcy case. The Accounting Firm's employment would be in the best interest of this estate. To the best of Affiant's knowledge, the Accounting Firm has no connections with the creditors herein or any other party-in-interest or their respective attorneys and accountants, or with the office of the U. S. Trustee, or any employees of the office of the U. S. Trustee, which are prohibited, which would interfere with or hinder the performance of the Accounting Firm's duties herein, or which need to be described herein, except that the Accounting Firm has provided services to Van Eberhard, a creditor in this bankruptcy case, and the Accounting Firm is owed certain funds, arising out of its pre-petition services rendered to the Debtor. However, the Accounting Firm has agreed to subordinate those pre-petition claims below the claims of all other secured, priority, administrative, unsecured or other creditors so that it will receive no distribution under the plan in connection with those pre-petition claims unless and until all other

creditors have been paid in full and/or have agreed to accept the plan of reorganization. Affiant hereby makes application on behalf of the Accounting Firm for employment as the Debtor's accountant.


DENNIS G. COOPER, CPA

STATE OF ARKANSAS

COUNTY OF Pulaski

SWORN TO AND SUBSCRIBED BEFORE ME, this the 13th day of January, 2010.


NOTARY PUBLIC

MY COMMISSION EXPIRES:

06-01-2011